



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCDANIEL JOHN & HAMILTON TAMMIE L

MCDANIEL JOHN & HAMILTON TAMMIE L
118 SE 349th Pl
Washougal, WA 98671

ACCOUNT NUMBER: 143090-000

PROPERTY LOCATION: 118 SE 349th Pl
Washougal, WA 98671

PETITION: 63

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 276,056	\$	276,056
Improvements	\$ 363,436	\$	363,436
Personal property			
ASSESSED VALUE	\$ 639,492	BOE VALUE	\$ 639,492

Date of hearing: October 19, 2021

Recording ID# MCDANIEL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Tammie Hamilton

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,905 square feet, built in 2015 and is of average plus construction quality located on 5 acres. The property includes a general-purpose building measuring 1,296 square feet.

The appellant stated that they selected three comparables by reviewing sales in the neighborhood on 5-acre parcels and homes similar in size to subject. Only two bare land parcels in neighborhood #24 sold. The subject does not have a view or paved road, which other homes in the neighborhood do. The neighborhood is not gated, though some in the area are. The home was built by New Traditions. It is a track home model that was purchased for construction on a bare parcel owned by the appellant. The comparables selected are within a couple of miles from the subject. The comparables selected by the appellant were selected for not having views, matching the subject. The comparable on Mt. Norway does have an average view. The appellant submitted three comparable sales [#129885-000 sold for \$605,000 in August 2020; #143293-000 sold for \$575,000 in June 2020; and #143282-000 sold for \$475,500 in November 2020].

The appellant requested a value of \$601,000.

The Assessor submitted three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The Assessor comparable properties were all ranch style homes of comparable quality. The appellant properties include a 1.5 story home and one of significantly lower quality. The appellant did not overcome the Assessor's comparable sales and presumption of correctness.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

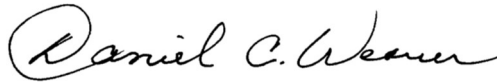
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the evidence provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$639,492 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: BOSWELL DAVID A & BOSWELL DIANA TRUSTEE**

BOSWELL DAVID A & BOSWELL DIANA TRUSTEE
16117 NE Leaper Road
Vancouver, WA 98686

ACCOUNT NUMBER: 195988-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #73 SEC 18 T3N R2EWM 1.24A

PETITION: 64**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 82,103	\$	39,999
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 82,103	BOE VALUE	\$ 39,999

Date of hearing: October 19, 2021**Recording ID#** BOSWELL**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
David Boswell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.24-acre parcel of bare land.

The appellant stated that a majority of the property is under the water of Leaper Lake. Nothing can be built within 100 feet of the water, making the entire parcel unbuildable. It cannot be combined with the homesite, which is across the road from the appealed parcel. The comparables used by the Assessor do not include parcels with restrictions like the subject. Other homes on the same road have similar issues, but the subject has the most drastic section taken up by the lake. The prior year, the Board of Equalization set the value at \$39,999.

The appellant requested a value of \$30,000.

The property continues to be non-usable and is substantially under water. There is no usable purpose for the appellant. The evidence and testimony indicate that there is no reason for an increase in value.

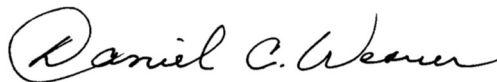
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$39,999 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CORDES JANET L

CORDES JANET L
13715 NW 7th Pl
Vancouver, WA 98685

ACCOUNT NUMBER: 986047-787

PROPERTY LOCATION: 13715 NW 7th Pl
Vancouver, WA 98685

PETITION: 65

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 139,650	\$	139,650
Improvements	\$ 205,710	\$	205,710
Personal property			
ASSESSED VALUE	\$ 345,360	BOE VALUE	\$ 345,360

Date of hearing: October 19, 2021

Recording ID# CORDES

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Janet Cordes

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with a shared wall with 1,678 square feet, built in 2019 and is of average construction quality located on 0.04 acres.

The appellant stated that the subject neighborhood has 44 homes, 24 of them are townhomes. There are four designs that were used and all of the comparables used by the Assessor are the nicer, more upscale design. They also have a larger lot and more square footage. Those models were \$25,000-\$30,000 more to purchase. The subject is not one of the upscale designs and is an attached townhome. The home was purchased at a premium to get it new in order to defer anticipated repair costs. The property was purchased for \$343,900 in July 2020. The appellant's evidence referenced an appraisal performed by Flagstar Bank indicating a value of \$348,900 as of July 2020. The appellant submitted three comparable sales [#986047-756 sold for \$360,000 in December 2019; #986043-234 sold for \$319,900 in January 2020; and #117897-770 sold for \$325,000 in March 2021].

The appellant requested a value of \$317,000.

The appraisal performed in July 2020 in the amount of \$343,900 and the purchase price of \$348,900 in July of 2020 support the assessed value of \$345,360.

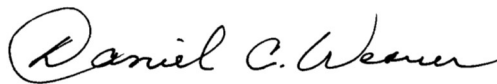
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$345,360 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WEIL RICK & WEIL ROBIN L

WEIL RICK & WEIL ROBIN L
PO Box 1808
La Center, WA 98629

ACCOUNT NUMBER: 209065-000

PROPERTY LOCATION: 2012 NE Lockwood Creed Rd
La Center, WA 98629

PETITION: 66

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 167,843	\$	167,843
Improvements	\$ 271,877	\$	247,157
Personal property			
ASSESSED VALUE	\$ 439,720	BOE VALUE	\$ 415,000

Date of hearing: October 19, 2021

Recording ID# WEIL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,758 square feet, built in 2007 and is of fair plus construction quality located on 1.5 acres.

The appellant's evidence included an appraisal performed by Jason Langeliers of Solidrock Appraisal, Inc. indicating a value of \$415,000 as of December 2020.

The appellant requested a value of \$415,000.

The independent appraisal as of December 2020 provides significant support for the value of \$415,000 as of January 1, 2021.

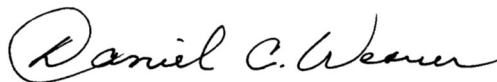
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$415,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HOGAN JOSHUA & HOGAN THOMAS

HOGAN JOSHUA & HOGAN THOMAS
2406 NE 375th Ave
Washougal, WA 98671

ACCOUNT NUMBER: 140664-000

PROPERTY LOCATION: 2406 NE 375th Ave
Washougal, WA 98671

PETITION: 67

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 210,033	\$	210,033
Improvements	\$ 591,672	\$	539,967
Personal property			
ASSESSED VALUE	\$ 801,705	BOE VALUE	\$ 750,000

Date of hearing: October 19, 2021

Recording ID# HOGAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Joshua Hogan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,022 square feet, built in 2003 and is of good construction quality located on 5 acres.

The appellant stated that the submitted comparables are the best representation of value. They are the same neighborhood, size, and year as the subject. All homes in the neighborhood were privately built. The comparables sent by the Assessor include a home 10 years newer than the subject. The home is on the border of Skamania County and is not experiencing the same sales value increase as the rest of the county. The area is rural and does not even have internet. The subject has a finished daylight basement that does not run the whole floor. Comparable #1 is two full stories and comparable #3 is bigger with a bigger lot and is closer to town. The subject property was purchased for \$700,000 in June 2019. The appellant submitted three comparable sales [#140653-000 sold for \$605,000 in September 2020; #140469-000 sold for \$630,000 in August 2020; and #129857-000 sold for \$734,000 in August 2020]

The appellant requested a value of \$720,000.

The Assessor submitted three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The Assessor's comparable sales included one property that is 10 years newer and one class higher in quality and clearly out classes the subject. The Assessor's value is skewed by the one property that sold for over a million dollars. The Assessor comparable properties #142077-000 and #142642-000 and the appellant comparable sales #140653-000 and #140469-000 support a value of \$750,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

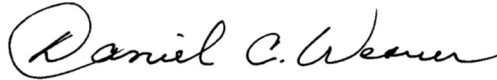
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the evidence provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$750,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SINGLETON GARY W TRUSTEE ETAL

SINGLETON GARY W TRUSTEE ETAL
13615 NE Regents Dr
Vancouver, WA 98684

ACCOUNT NUMBER: 110089-230

PROPERTY LOCATION: 13615 NE Regents Dr
Vancouver, WA 98684

PETITION: 69

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 0	\$	0
Improvements	\$ 449,461	\$	325,000
Personal property			
ASSESSED VALUE	\$ 449,461	BOE VALUE	\$ 325,000

Date of hearing: October 19, 2021

Recording ID# SINGLETON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Gary Singleton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 2,540 square feet, built in 1977 and is of average construction quality. The property includes a detached garage measuring 440 square feet.

The appellant referred to a letter received from the Assessor's Office indicating a reduction to \$290,000 for the 2020 year. The only other unit that sold in the complex of similar size sold in November 2020 for \$317,500. That is the highest price that has been paid in the complex to date. The appellant submitted one comparable sale [#110089-233 sold for \$317,500 in November 2020].

The appellant requested a value of \$325,000.

The Assessor stipulated to a \$290,000 value for January 1, 2020 and the appellant comparable sale of \$317,500 supports the requested value of \$325,000.

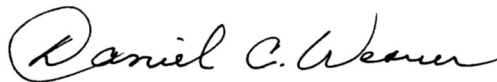
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$325,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PETERSON DEBORAH A

PETERSON DEBORAH A
2545 N 83rd Ave Unit 2016
Phoenix, Az 85035

ACCOUNT NUMBER: 114232-148

PROPERTY LOCATION: 1105 SE 104th Ave
Vancouver, Wa 98664

PETITION: 71

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 165,000	\$	165,000
Improvements	\$ 264,104	\$	264,104
Personal property			
ASSESSED VALUE	\$ 429,104	BOE VALUE	\$ 429,104

Date of hearing: October 19, 2021

Recording ID# PETERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,998 square feet, built in 1979 and is of average construction quality located on 0.22 acres.

The appellant's evidence included an appraisal performed by Stephen Peter Whyte of Appraisal World Headquarters indicating a value of \$375,000 as of January 2021.

The appellant requested a value of \$375,000 by a sales comparison approach or \$359,321 by the cost approach.

The Assessor submitted six sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$429,104. The appellant agreed with the appraiser's findings.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The Assessor and the appellant agreed to a value of \$429,104 after the initial notice of value was issued for \$442,697. The evidence provided supports a value of \$429,104.

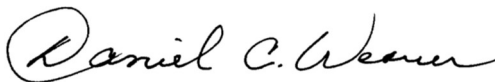
DECISION

The Board, after carefully reviewing the information provided by the appellant and the evidence provided by the Assessor, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The certified value of the subject property is sustained at \$429,104 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCCUSKEY EDWARD JR & MCCUSKEY GAIL

MCCUSKEY EDWARD JR & MCCUSKEY GAIL
24813 NE Stegert Dr
Battle Ground, WA 98604

ACCOUNT NUMBER: 227471-000

PROPERTY LOCATION: 24813 NE Stegert Dr
Battle Ground, WA 98604

PETITION: 72

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 300,000	\$	300,000
Improvements	\$ 61,945	\$	61,945
Personal property			
ASSESSED VALUE	\$ 361,945	BOE VALUE	\$ 361,945

Date of hearing: October 19, 2021

Recording ID# MCCUSKEY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,604 square feet, built in 1987 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 484 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$290,000.

The appellant provided no evidence to support the requested value.

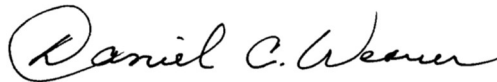
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$361,945 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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